



**GOV. MSG. NO. 1216**

EXECUTIVE CHAMBERS  
HONOLULU

DAVID Y. IGE  
GOVERNOR

June 28, 2021

The Honorable Ronald D. Kouchi,  
President  
and Members of the Senate  
Thirty First State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,  
Speaker and Members of the  
House of Representatives  
Thirty First State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on June 28, 2021, the following bill was signed into law:

SB1103 HD1 CD1

RELATING TO THE PEER REVIEW OVERSIGHT  
COMMITTEE  
**ACT 114 (21)**

Sincerely,

DAVID Y. IGE  
Governor, State of Hawai'i

---

---

# A BILL FOR AN ACT

RELATING TO THE PEER REVIEW OVERSIGHT COMMITTEE.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1 SECTION 1. Section 466-42, Hawaii Revised Statutes, is  
2 amended by amending subsection (c) to read as follows:

3 "(c) [~~Effective January 1, 2013, the~~] The peer review  
4 oversight committee shall consist of three individuals approved  
5 by the board who hold permits to practice under section 466-7[-]  
6 and who are currently in the practice of public accountancy at  
7 the partner or equivalent level. No member of the peer review  
8 oversight committee shall be a current member of the board, the  
9 Hawaii Society of Certified Public Accountants Peer Review or  
10 Professional Ethics Committees, or the American Institute of  
11 Certified Public Accountants Professional Ethics Executive  
12 Committee. [~~The members shall have significant experience with~~  
13 ~~attest engagements and currently be in the practice of public~~  
14 ~~accountancy at the partner or equivalent level. The member's~~  
15 ~~firm shall have received a report with a rating of pass or an~~  
16 ~~unmodified opinion from its last peer review.] In selecting  
17 committee members, the board shall consider, among other things,~~



1 the prospective member's experience with attest engagements and  
2 the peer review rating of the prospective member's firm."

3 SECTION 2. Statutory material to be repealed is bracketed  
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect upon its approval.

APPROVED this 28 day of JUN, 2021

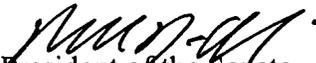


GOVERNOR OF THE STATE OF HAWAII

**THE SENATE OF THE STATE OF HAWAI‘I**

Date: April 27, 2021  
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Thirty-First Legislature of the State of Hawai‘i, Regular Session of 2021.

  
President of the Senate

  
Clerk of the Senate

SB No. 1103, HD 1, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 27, 2021  
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-First Legislature of the State of Hawaii, Regular Session of 2021.



Scott K. Saiki  
Speaker  
House of Representatives



Brian L. Takeshita  
Chief Clerk  
House of Representatives